



3015 (02-09-04)

ANNUAL REPORT

OF

Name: EMBARRASS WATER & SEWER UTILITY

Principal Office: 504 E MAIN
P.O. BOX 126
EMBARRASS, WI 54933

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOANN POLZIN of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/2003
(Date)

UTILITY CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EMBARRASS WATER & SEWER UTILITY**Utility Address:** 504 E MAIN
P.O. BOX 126
EMBARRASS, WI 54933**When was utility organized?** 7/1/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOANN POLZIN**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 126
EMBARRASS, WI 54933**Telephone:** (715) 823 - 8525**Fax Number:** (715) 823 - 5510**E-mail Address:** embvil@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: STEVEN G HANDRICK, CPA**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & CO., LLP205 DOTY STREET
P.O. BOX 610
GREEN BAY, WI 54305-0610**Telephone:** (920) 432 - 2999**Fax Number:** (920) 432 - 2590**E-mail Address:** shandrck@habco.com

President, chairman, or head of utility commission/board or committee:

Name: WALLACE ANTON**Title:** PRESIDENT**Office Address:**P.O. BOX 167
EMBARRASS, WI 54933**Telephone:** (715) 823 - 4084**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HAROLD SCHREIBER**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 126
EMBARRASS, WI 54933**Telephone:** (715) 823 - 4131**Fax Number:** (715) 823 - 5510 EXT**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:WALLACE ANTON
KEVIN KRUEGER
OWEN MUTHIG
JOHN ZIEREIS

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	50,275	52,238	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,780	38,051	2
Depreciation Expense (403)	7,590	7,561	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,139	5,379	5
Total Operating Expenses	79,509	50,991	
Net Operating Income	(29,234)	1,247	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(29,234)	1,247	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	22	183	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	22	183	
Total Income	(29,212)	1,430	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(29,212)	1,430	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	3,492	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	3,492	
Net Income	(29,212)	(2,062)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	141,537	143,599	19
Balance Transferred from Income (433)	(29,212)	(2,062)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	942	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	111,383	141,537	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	22	4
Total (Acct. 419):	22	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJUSTMENT (CIAC RECORDED AS REVENUE)	942	9
Total (Acct. 435)--Debit:	942	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	50,275	0	0	0	50,275	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	79				79	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	50,196	0	0	0	50,196	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	390,064	389,364	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	172,822	165,018	2
Net Utility Plant	217,242	224,346	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,400	1,400	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,400	1,400	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,010	17,657	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,348	10,612	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,954	12,488	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	79,032	84,935	17
Total Current and Accrued Assets	104,344	125,692	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	322,986	351,438	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	54,086	54,086	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	111,383	141,537	23
Total Proprietary Capital	165,469	195,623	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	897	837	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	897	837	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,680	15,680	36
Total Deferred Credits	15,680	15,680	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	140,940	139,298	38
Total Liabilities and Other Credits	322,986	351,438	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	390,064	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	390,064	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	172,822	0	0	0	9
Total Accumulated Provision	172,822	0	0	0	
Net Utility Plant	217,242	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	165,018				165,018	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,590				7,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	214				214	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,804	0	0	0	7,804	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	172,822	0	0	0	172,822	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.11%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	54,086	1
Changes during year (explain):		
NONE	0	2
Balance end of year	54,086	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	837	1
Accruals:		
Charged water department expense	3,751	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PAYROLL TAXES	1,388	5
Total Accruals and other credits	5,139	
Taxes paid during year:		
County, state and local taxes	3,640	6
Social Security taxes	1,388	7
PSC Remainder Assessment	51	8
Other (explain):		
NONE		9
Total payments and other debits	5,079	
Balance end of year	897	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	139,298	0	0	0	0	139,298	1
Add credits during year:							
For Services	700					700	2
For Mains						0	3
Other (specify):							
PRIOR YEAR ADJUSTMENT	942					942	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	140,940	0	0	0	0	140,940	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENT	1,400	2
Total (Acct. 124):	1,400	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,348	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,348	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM VILLAGE FOR HYDRANT RENTAL	6,807	12
DUE FROM VILLAGE FOR PRIVATE FIRE PROTECTION	821	13
DUE FROM VILLAGE FOR TAX ROLL	326	14
Total (Acct. 145):	7,954	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
UNEARNED REVENUE-HYDRANT RENTAL DOUBLE PAYMENT BY VILLAGE	15,680	19
Total (Acct. 253):	15,680	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	389,714	0	0	0	389,714	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	168,920	0	0	0	168,920	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	140,119	0	0	0	140,119	6
Other (specify):						
NONE					0	7
Average Net Rate Base	80,675	0	0	0	80,675	
Net Operating Income	(29,234)	0	0	0	(29,234)	8
Net Operating Income as a percent of						
Average Net Rate Base	-36.24%	N/A	N/A	N/A	-36.24%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	54,086	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	126,460	3
Other (Specify):		4
Total Average Proprietary Capital	180,546	
Net Income		
Net Income	(29,212)	5
Percent Return on Proprietary Capital	-16.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

FORMAL PROCEEDINGS WITH THE PUBLIC SERVICE COMMISSION:
AUTHORIZATION OF INCREASED RATES AND REVISED RULES - ORDER DATE
OCTOBER 15, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

FORMAL PROCEEDINGS WITH THE PUBLIC SERVICE COMMISSION:
AUTHORIZATION OF INCREASED RATES AND REVISED RULES - ORDER DATE
OCTOBER 15, 2002.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

good filer email 7/3/03

We have compiled the balance sheet of the Village of Embarrass Water Utility as of December 31, 2002 and the related statements of income and earned surplus and supplemental schedules for the year then ended included in the accompanying prescribed form in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously compiled as indicated in our report dated March 11, 2003.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS , ASH, BAPTIE & COMPANY, LLP

Green Bay, Wisconsin
March 11, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		49,756	1
Total Sales of Water		49,756	
Other Operating Revenues			
Forfeited Discounts (470)		10	2
Other Water Revenues (474)		509	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		519	
Total Operating Revenues		50,275	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		47,726	5
General Operating Expenses (680-690)		19,054	6
Total Operation and Maintenance Expenses		66,780	
Other Operating Expenses			
Depreciation Expense (403)		7,590	7
Amortization Expense (404)			8
Taxes (408)		5,139	9
Total Other Operating Expenses		12,729	
Total Operating Expenses		79,509	
NET OPERATING INCOME		(29,234)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	146	6,500	21,986	4
Commercial	17	5,537	10,650	5
Industrial	1	71	185	6
Total Metered Sales to General Customers (461)	164	12,108	32,821	
Private Fire Protection Service (462)	1		664	7
Public Fire Protection Service (463)	1		16,190	8
Other Sales to Public Authorities (464)	1	11	81	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	167	12,119	49,756	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	16,090	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
TOWN OF BELLE PLAIN	100	4
Total Public Fire Protection Service (463)	16,190	
Forfeited Discounts (470):		
Customer late payment charges	10	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	230	7
Other (specify):		
FLUSHING AND STAND BY WATER	279	8
Total Other Water Revenues (474)	509	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,583	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,745	3
Chemicals (630)		4
Supplies and Expenses (640)	785	5
Repairs of Water Plant (650)	25,243	6
Transportation Expenses (660)	1,370	7
Total Plant Operation and Maintenance Expenses	47,726	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,300	8
Office Supplies and Expenses (681)	274	9
Outside Services Employed (682)	3,851	10
Insurance Expense (684)	2,422	11
Employees Pensions and Benefits (686)	3,798	12
Regulatory Commission Expenses (688)	3,580	13
Miscellaneous General Expenses (689)	1,750	14
Uncollectible Accounts (690)	79	15
Total General Operating Expenses	19,054	
Total Operation and Maintenance Expenses	66,780	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		3,784	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		84	2
Net property tax equivalent		3,700	
Social Security		1,388	3
PSC Remainder Assessment		51	4
Other (specify): NONE			5
Total tax expense		5,139	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227832				3
County tax rate	mills		6.941337				4
Local tax rate	mills		1.710752				5
School tax rate	mills		13.984063				6
Voc. school tax rate	mills		2.136016				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.000000				10
Less: state credit	mills		1.748000				11
Net tax rate	mills		23.252000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.710752				14
Combined School Tax Rate	mills		16.120079				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.830831				17
Total Tax Rate	mills		25.000000				18
Ratio of Local and School Tax to Total	dec.		0.713233				19
Total tax net of state credit	mills		23.252000				20
Net Local and School Tax Rate	mills		16.584099				21
Utility Plant, Jan. 1	\$	389,364	389,364				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	389,364	389,364				24
Less: Plant Outside Limits	\$	140,849	140,849				25
Taxable Assets	\$	248,515	248,515				26
Assessment Ratio	dec.		0.877840				27
Assessed Value	\$	218,156	218,156				28
Net Local & School Rate	mills		16.584099				29
Tax Equiv. Computed for Current Year	\$	3,618	3,618				30
Tax Equivalent per 1994 PSC Report	\$	3,784					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	3,784					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	268		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	268	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,349		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,784		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	67,133	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	54,090		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,199		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,739		20
Total Pumping Plant	76,028	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			268	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	268	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,349	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,784	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	67,133	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			54,090	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,199	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,739	20
Total Pumping Plant	0	0	76,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	21,949		26
Transmission and Distribution Mains (343)	166,332		27
Fire Mains (344)	0		28
Services (345)	19,069	700	29
Meters (346)	10,698		30
Hydrants (348)	16,305		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	234,753	700	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,785		36
Transportation Equipment (373)	5,579		37
Other General Equipment (379)	3,818		38
Other Tangible Property (390)	0		39
Total General Plant	11,182	0	
Total utility plant in service directly assignable	389,364	700	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	389,364	700	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			21,949 26
Transmission and Distribution Mains (343)			166,332 27
Fire Mains (344)			0 28
Services (345)			19,769 29
Meters (346)			10,698 30
Hydrants (348)			16,305 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	235,453
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,785 36
Transportation Equipment (373)			5,579 37
Other General Equipment (379)			3,818 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,182
Total utility plant in service directly assignable	0	0	390,064
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	390,064

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,084	1,084	1
February			985	985	2
March			1,105	1,105	3
April			1,117	1,117	4
May			1,302	1,302	5
June			1,158	1,158	6
July			1,379	1,379	7
August			1,359	1,359	8
September			1,266	1,266	9
October			1,083	1,083	10
November			1,154	1,154	11
December			1,205	1,205	12
Total annual pumpage	0	0	14,197	14,197	
Less: Water sold				12,119	13
Volume pumped but not sold				2,078	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				50	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				50	19
Volume pumped but unaccounted for				2,028	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				76	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
WATER FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18	26
Date of minimum: 1/31/2002					27
Total KWH used for pumping for the year				34,656	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - WELL ROAD	BH 457	84	16	61,000	Yes	1
WELL #3 - ROUND LAKE	BH 458	53	16	60,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BH 457	STAND-BY		1
Location	WELL ROAD	EMBARRASS		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	2000	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	150	0		8
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW		10
Year Installed	2000	1974		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1960		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	110		7
Total capacity in gallons (actual)	50,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	9,066	0	0	0	9,066
A	D	8.000	45,271	0	0	0	45,271
M	D	8.000	179	0	0	0	179
A	D	10.000	500	0	0	0	500
Total Within Municipality			55,016	0	0	0	55,016
A	D	10.000	5,940	0	0	0	5,940
Total Outside of Municipality			5,940	0	0	0	5,940
Total Utility			60,956	0	0	0	60,956

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	145	2	0	0	147		1
M	1.000	18	0	0	0	18	1	2
M	2.000	1	0	0	0	1		3
M	4.000	1	0	0	0	1		4
Total Utility		165	2	0	0	167	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	167	0	0	3	170	35	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	(1)	1	0	3
2.000	2	0	0	0	2	0	4
Total:	172	0	0	2	174	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	152	14	1	1	0	2	170	1
1.000	1	0	0	0	0	0	1	2
1.500	0	1	0	0	0	0	1	3
2.000	0	2	0	0	0	0	2	4
Total:	153	17	1	1	0	2	174	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	43

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

POWER FOR PUMPING(620) - INCREASE \$2,891 - NITRATE PROBLEM IN WELL 3 EXTRA PUMPING TO RESOLVE PROBLEM.

REPAIRS OF WATER PLANT(650) - INCREASE \$18,272 - REPAIRS AND MAINTENANCE DUE TO NITRATE PROBLEM IN WELL 3.

Pumping and Purchased Water Statistics (Page W-10)

THE TOTAL 34,656 KWH USED FOR PUMPING INCLUDES ALL KWH. THERE ARE NO SEPERATE METERS.

Water Services (Page W-16)

NEW ADDITIONS ARE FINANCED BY THE CUSTOMER.

Meters (Page W-17)

METER ADJUSTMENTS WERE MADE TO ADJUST PRIOR NUMBERS TO ACTUAL COUNI
